

EDWARD H. KUBO, JR.
United States Attorney
District of Hawaii

J. MICHAEL SEABRIGHT
Assistant U.S. Attorney

LESLIE E. OSBORNE, JR.
Assistant U.S. Attorney
Room 6100, PJKK Federal Building
300 Ala Moana Blvd., Box 50183
Honolulu, Hawaii 96850
Telephone: 541-2850

Attorneys for Plaintiff
UNITED STATES OF AMERICA

FILED IN THE
UNITED STATES DISTRICT COURT
DISTRICT OF HAWAII

APR 12 2002

at 4 o'clock and 30 min. P
WALTER A. V.H. CHINN, CLERK

IN THE UNITED STATES DISTRICT COURT

FOR THE DISTRICT OF HAWAII

UNITED STATES OF AMERICA,)	CR. NO. 01-00121HG
)	
Plaintiff,)	FIRST SUPERSEDING INDICTMENT
)	
vs.)	[26 U.S.C. § 7206(1)]
)	Subscribing a False Return
ORFELINA GUINARD,)	
)	
Defendant.)	
)	

FIRST SUPERSEDING INDICTMENT

COUNT 1

The Grand Jury charges that:

That on or about April 15, 1995, in the District of Hawaii, the Defendant ORFELINA GUINARD, a resident of Honolulu, Hawaii, did willfully make and subscribe a materially false IRS Form 1040, Personal Income Tax Form, which was verified by a written declaration that it was made under the penalties of

perjury and was filed with the Internal Revenue Service, which said IRS Form 1040, Personal Income Tax Return for the calendar year 1994, she did not believe to be true and correct as to every material matter in said IRS Form 1040, Personal Income Tax Return; whereas, as she then and there well knew and believed her taxable income for 1994, which she reported as a loss of \$4,223.18, was in fact approximately \$31,494.41.

In violation of Title 26, United States Code, Section 7206(1).

COUNT 2

The Grand Jury further charges that:

That on or about June 17, 1996, in the District of Hawaii, the Defendant **ORFELINA GUINARD**, a resident of Honolulu, Hawaii, did willfully make and subscribe a materially false IRS Form 1040, Personal Income Tax Form, which was verified by a written declaration that it was made under the penalties of perjury and was filed with the Internal Revenue Service, which said IRS Form 1040, Personal Income Tax Return for the calendar year 1995, she did not believe to be true and correct as to every material matter in that said IRS Form 1040, Personal Income Tax Return; whereas, as she then and there well knew and believed her taxable income for 1995, which she reported as a loss of \$2,182.42, was in fact approximately \$91,031.20.

In violation of Title 26, United States Code, Section 7206(1).

COUNT 3

The Grand Jury further charges that:

That on or about April 15, 1997, in the District of Hawaii, the Defendant **ORFELINA GUINARD**, a resident of Honolulu, Hawaii, did willfully make and subscribe a materially false IRS Form 1040, Personal Income Tax Form, which was verified by a written declaration that it was made under the penalties of perjury and was filed with the Internal Revenue Service, which said IRS Form 1040, Personal Income Tax Return for the calendar year 1996, she did not believe to be true and correct as to every material matter in that said IRS Form 1040, Personal Income Tax Return; whereas, as she then and there well knew and believed her taxable income for 1996, which she reported as a loss of \$1,566.04, was in fact approximately \$106,048.08.

//

//

//

//

//

//

//

In violation of Title 26, United States Code, Section
7206(1).

DATED: 10 April 02, at Honolulu, Hawaii.

A TRUE BILL

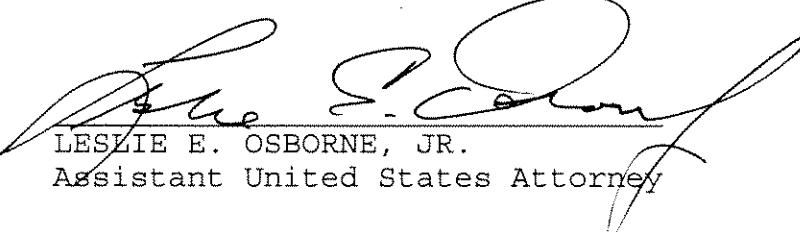
/s/

FOREPERSON, GRAND JURY

12 April 02

EDWARD H. KUBO, JR.
United States Attorney
District of Hawaii


J. MICHAEL SEABRIGHT
Assistant U.S. Attorney


LESLIE E. OSBORNE, JR.
Assistant United States Attorney

United States v. Orfelina Guinard
Cr. No. 01-00121HG
"First Superseding Indictment"